**Ch. 5 Guided Notes**

**Ch. 5.1 – Preparing a Chart of Accounts**

**ledger -**

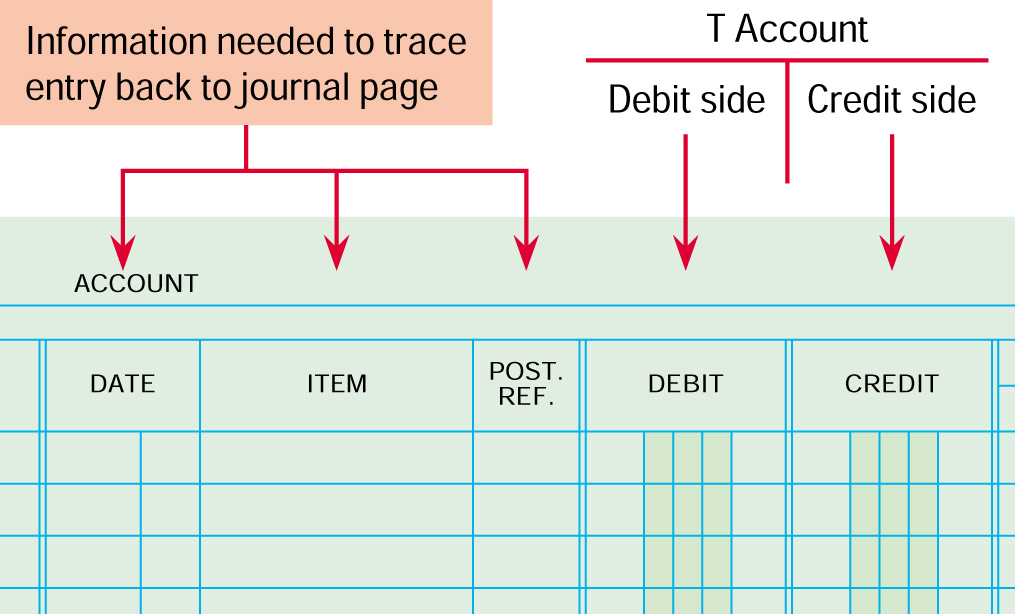
**general ledger**

**account number**

**file maintenance**

**opening an account**

Relationship of a T-Account to an Account Form



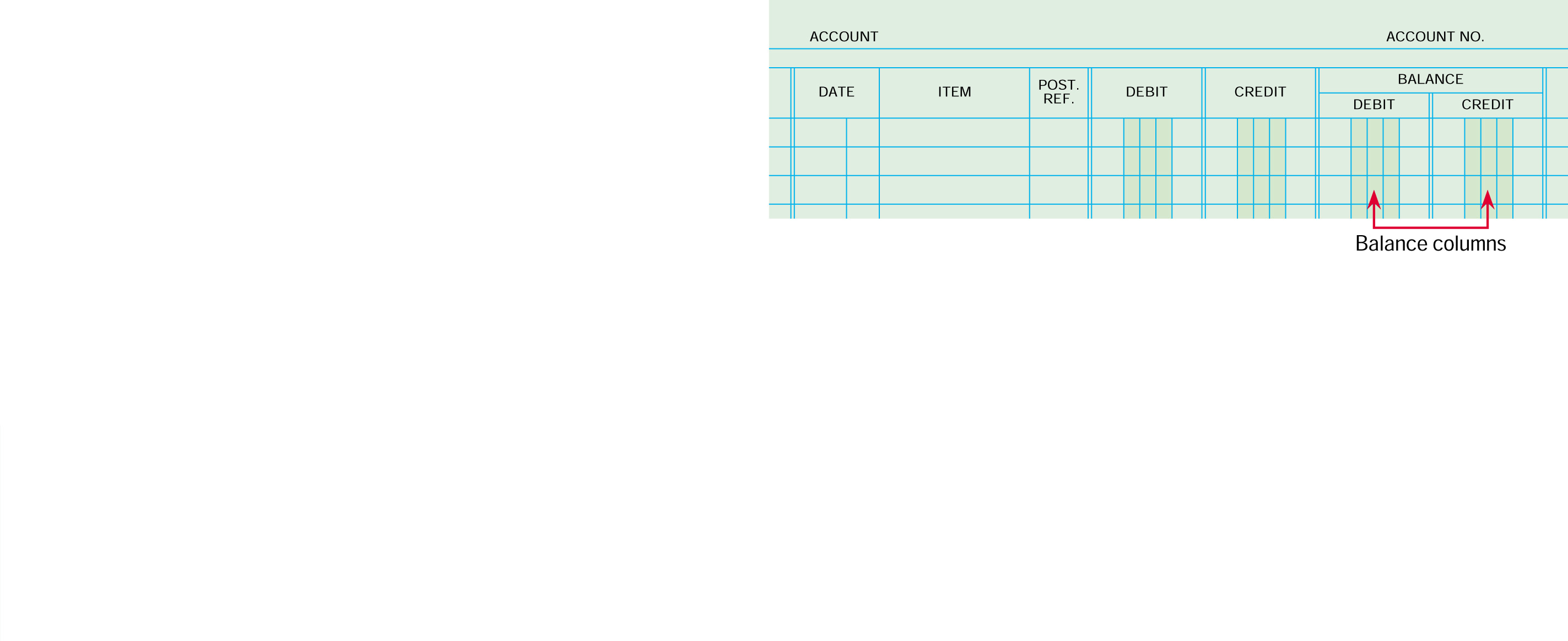
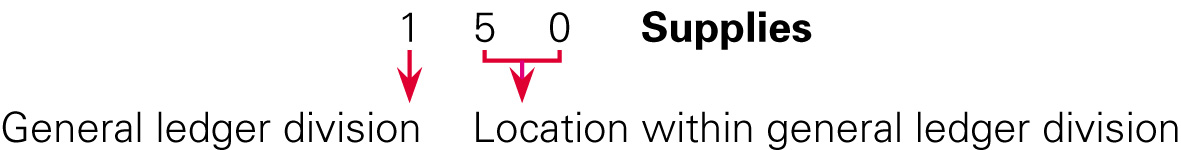


Chart of Accounts/Account Numbers

Accounts in a General Ledger are \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.



Opening an Account in a General Ledger

1.)

2.)

**Ch. 5.2 – Posting Separate Amounts from a Journal to General Ledger**

**Posting**

**Posting Rules**

**1.)** Separate Amounts in the Journal’s \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ are posted individually to the account written in the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**2.)** Separate amounts in a journal’s \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ are \_\_\_\_\_\_\_\_\_ posted individually. Instead, the column totals are posted to the account named in the heading of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

**Steps to Post an Amount from a General Debit Column**

**1.**

**2.**

**3.**

**4.**

**5.**

**Steps to Post a Second Amount to an Account**

**1.**

**2.**

**3.**

**4.**

**5.**

\*A Posting Reference is always recorded as the \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_ in the posting procedure.

**Ch. 5.3 – Posting Column Totals from a Journal to a General Ledger**

Journal Entries that are NOT posted

1.)

2.)

To identify the columns and entries that are not to be posted individually, place a \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_ in the post reference column.

General Amount Column Totals are \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ posted.

**Steps to Posting a Special Amount Column**

**1.**

**2.**

**3.**

**4.**

**5.**

**Ch. 5.4 – Posting Column Totals from a Journal to a General Ledger**

**Correcting Entry**